IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 840 OF 2002

Shri Deepak C. Kotian — Appellant

vs.

1.The Income-tax Officer,
9(2) & Anr. — Respondents

Mr.Andhyarujina with Mr.V.S.Hadade and Mr.M.Subramanian
for the appellant.

Mr.R.V.Desai with Mr.Vijay Kantharia i/b. Mr.P.Kapur
for the respondents.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 1st October 2004

P.C.

Heard Mr.Andhyarujina, the senior counsel for the appellant.

2. The assessee was found to be in possession of the cash of Rs.13,50,850, four sovereigns valuing Rs.17,336/- and two gold chains valuing Rs.10,000/-. It was not established that anyone else other than the assessee was the owner. In view thereof, the finding of the Tribunal that assessee is found to be owner of the aforesaid property cannot be faulted.

3. No substantial question of law arises.

4. Appeal is dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)